

EXHIBIT 4



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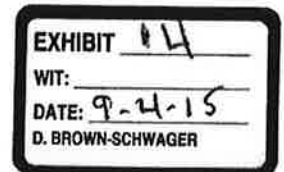
February 21, 2013

Via Electronic Mail (criordan@rmp-llc.com) and (gregory.kilburn@zurichna.com)

Mr. Cornelius F. Riordan
Partner
Riordan McKee & Piper, LLC
Suite 910
20 N. Wacker Drive
Chicago, IL 60606

Mr. Gregory W. Kilburn
Claims Attorney
Zurich North America
1400 American Lane
Schaumburg, IL 60196

Re: Edward E. Gillen, Co.
Loss Location: Wisconsin
Policy No.: Unknown
Claim No.: 638-0058888
Our File No.: A4121



Dear Mr. Riordan and Mr. Kilburn:

In accordance with your request, we have analyzed books and records of the above captioned matter to assist you in:

- 1) determining whether and when the Tangible Net Worth (as defined in that certain Net Worth Retention Agreement dated February 9, 2009 by and between Gillen and F&D) of Edward E. Gillen, Co. (contractor) declined below \$7,500,000.00, and
- 2) determining whether Mr. Gary A. Jackson or Ms. Jullane J. Jackson, or any entities affiliated with Mr. Jackson and Ms. Jackson, received funds from Edward E. Gillen, Co. to reduce the Tangible Net Worth of Edward E. Gillen, Co.

This engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation

Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

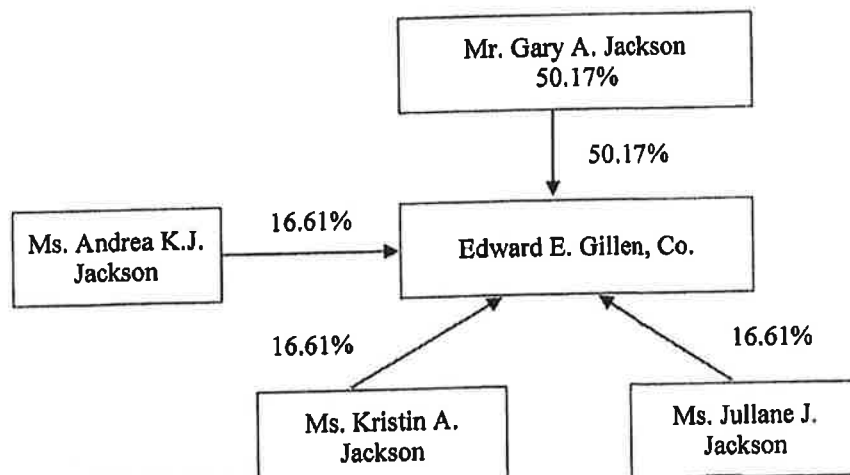
regarding the sufficiency of the procedures requested either for the purpose for which this report has been requested or for any other purpose.

This report is intended for the use of Zurich North America. The results of our analysis were as follows:

BACKGROUND

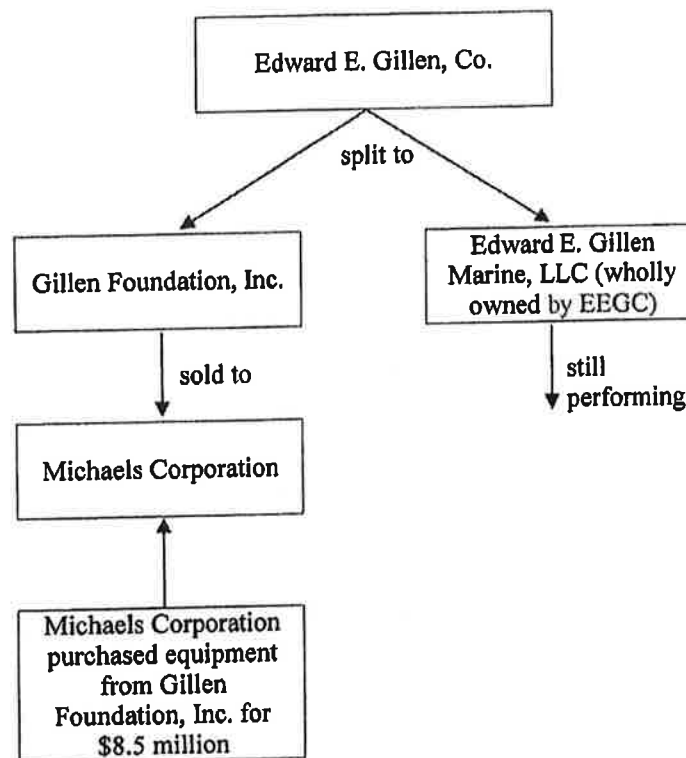
Edward E. Gillen, Co. ("Gillen") was founded by Mr. Edward E. Gillen. After Mr. Gillen retired, he passed the company on to Mr. Andy Jackson. In 1980, Mr. Andy Jackson passed the company on to his sons: Mr. Gary Jackson and Mr. Donald Jackson. Mr. Gary Jackson and Mr. Donald Jackson each had a 50% interest in Gillen. In the early 1990s, Mr. Gary Jackson purchased Mr. Donald Jackson's interest in Gillen. From the 1990s until 2010, Mr. Gary Jackson gifted interest in Gillen to his (Mr. Gary Jackson's) three daughters.

As of 2010, the ownership of Gillen, according to Ms. Jullane Jackson, can be demonstrated as follows:



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

In February 2012, Gillen reorganized into the following:



SDC did not review any of the legal documents regarding either the reorganization or the sale to Michaels Corporation, and, therefore, is not able to indicate what specific assets were sold or the amount paid for them.

Our contacts for the claimed matter are:

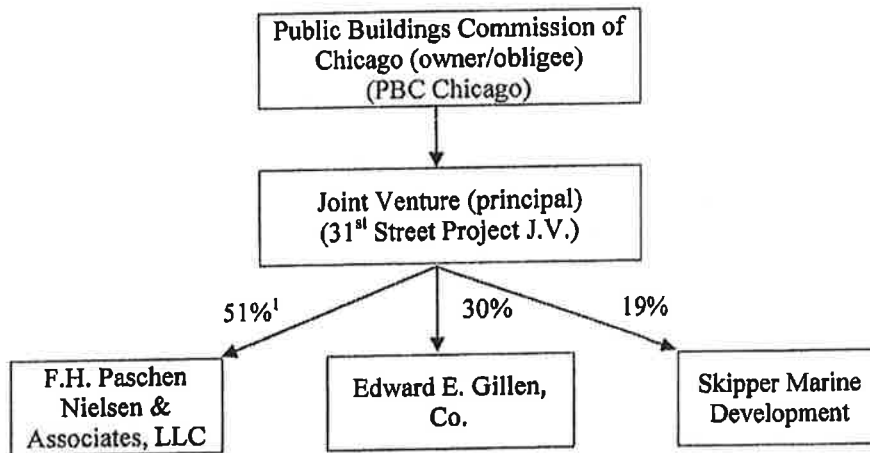
Mr. Steve VanderBloemen
CPA
The VanderBloemen Group
W223 N. 720 Saratoga Dr.
Waukesha, WI 53186
Tel: 262-574-0374
scv@constcpa.com

Ms. Jullane J. Jackson
Law Office of Attorney
Jullane J. Jackson
P.O. Box 114
Cedarburg, WI 53012
Tel: 262-076-2200
jullane@sbcglobal.net

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Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

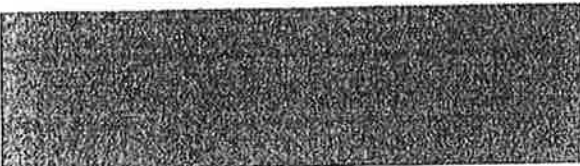
According to Ms. Jullane Jackson, on September 15, 2009, Gillen entered into and executed a Joint Venture Agreement (“JVA”) for three projects referred to in the JVA as the Gateway and 31st Street Harbor Construction Work (Coastal and Landside). Based on information provided by F&D to SDC, SDC understands the joint venture (comprised of F. H. Paschen, Gillen and Skipper Marine) was awarded only one of the three projects contemplated by the JVA, that being the 31st Street Harbor Coastal Contract (“Coastal Contract”). In general, the Coastal Contract involved the dredging and foundation work in the harbor and installation of the boat slips in the water. The involved parties in the Coastal Contract were as follows:



Based on information provided by F&D to SDC, F&D and two other co-sureties issued the performance and payment bonds for the Coastal Contract.

On July 20, 2010, the Joint Venture entered into a subcontract with Gillen (“Gillen Contract”) whereby Gillen agreed to provide all labor, material, equipment and supervision required to fabricate, deliver and install all stone sheeting, H-Piles and navigation lights. F&D has advised SDC that Gillen was to perform greater than 90% of the work on the Coastal Contract.

¹ According to the JVA, the percentages are for management profits and losses only.



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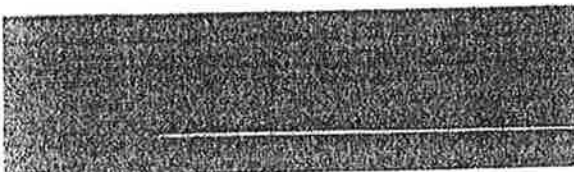
Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

Meanwhile, Gillen entered into a material supply contract with ISP Minerals, Inc. ("ISP Contract") for the furnishing of the stone needed for the Coastal Contract. Per Gillen, after the Coastal Contract began, ISP Minerals was unable to meet its stone production commitment. The ISP Contract was subsequently assigned to DLH Construction & Trucking² ("DLH") on April 28, 2010. Per Gillen, as a result of ISP Minerals' inability to meet its stone production commitments, Gillen's equipment and manpower requirements had to be accelerated in order to meet the shortened completion period and to enable the marina's opening by spring 2012 deadline.

On October 26, 2011, Gillen and F.H. Paschen entered into an Advance Payment Agreement whereby F.H. Paschen agreed to advance funds to the Joint Venture, which advanced those funds to Gillen to enable Gillen to meet its payment obligations for the Coastal Contract. According to information provided to SDC by F&D, the owner's payments were behind and, as a result, Gillen was owed several million dollars in the fall of 2011. It was contemplated that Paschen would be repaid when PBC made payment to the JV for Gillen's work.

Per Ms. Juilane Jackson, starting in December 2011, F.H. Paschen failed to advance funds as required by the Advance Payment Agreement. Per Gillen, sometime between January 3, 2012, and January 6, 2012, Gillen advised F.H. Paschen of the payment defaults under the Advance Payment Agreement and of Gillen's intention to stop work until payment was made.

² According to Zurich, DLH is also an indemnitor to F&D under a separate Indemnity Agreement with F&D, but did not sign a Net Worth Retention Agreement.



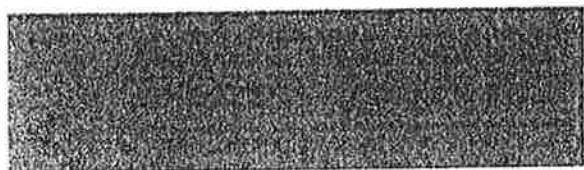
Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

On January 5, 2012, the Joint Venture issued to Gillen a document entitled "Notice of Breach and Default ("Notice of breach"). According to the Notice of Breach, the JV claimed that Gillen. had materially violated and otherwise breached various covenants and conditions of the Gillen Contract, including:

- "Failing to provide necessary working capital,
- Failing to comply with work schedules,
- Failing to diligently prosecute its work,
- Failing to sustain financial viability or solvency,
- Failing to timely meet the capital requirements of the Joint Venture, and
- Failing to pay its subcontractors, suppliers and material men in accordance with a certain subcontract as entered into between Edward E. Gillen, Co. and the Joint Venture".

On January 5, 2012, the JV issued to Gillen a separate document entitled "Notice of Default, Breach and Termination" ("Notice of Termination") by which the JV terminated the Gillen Contract based on the following:

- "Failing to sustain financial viability or solvency,
- Failing to timely supply workmen and/or materials,
- Failing to prosecute the work promptly and with diligence,
- Failing to pay for labor, materials and equipment used in the project, and
- By notifying the Joint Venture that it will not return to the project site to complete its work and by thereafter failing to return to the project site to complete all work required pursuant to the Agreement".



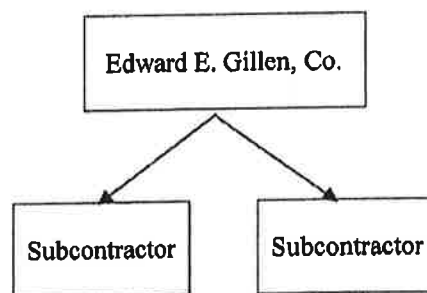
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Claim No. 638-0058888
February 21, 2013

On January 6, 2012, the Joint Venture filed a lawsuit against Gillen and Gillen filed a lawsuit against F.H. Paschen Nielson & Associates on April 12, 2012 based on breach of the Advance Payment Agreement, among other things.

On January 9, 2012, Gillen and DLH filed a demand for arbitration against Specialty Granules, Inc. (formerly known as ISP Minerals, Inc.) for breach of the ISP Contract.

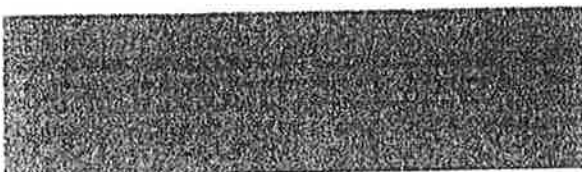
ISP (now known as Specialty Granules, Inc.) filed a lawsuit against the Joint Venture on April 16, 2012.

According to Ms. Jullane Jackson, the flow chart of Gillen's subcontractors can be generically demonstrated as follows:



However, the actual relationship, as found by SDC, is set forth on page 8.

During SDC's review of Gillen's bank statements, SDC found a substantial number of disbursements to DLH. SDC questioned Mr. VanderBloemen about these disbursements and was told that DLH was a subcontractor to Gillen. Per Mr. VanderBloemen, Gillen's subcontractors on the Coastal Contract were paid through DLH.



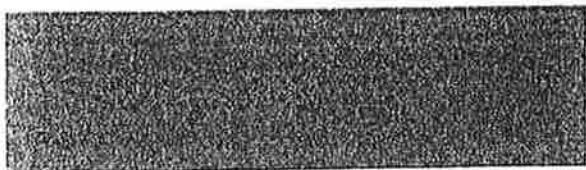
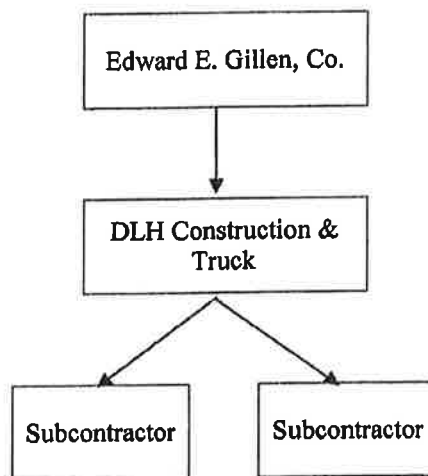
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Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

SDC requested a flowchart detailing the retention of all subcontractors by Gillen and DLH. Per Ms. Jackson, Gillen hired DLH, and DLH subcontracted with the following companies to perform work required by the Gillen Contract:

Anderson Bros. & Johnson (Michels)	DuRocher Marine
Basic Towing	ISP Quarry
Busch Marine	Kiel Sand & Gravel
Kindra Lake Towing	KK Integrated
Kindra Terminal Marina	Super Excavator

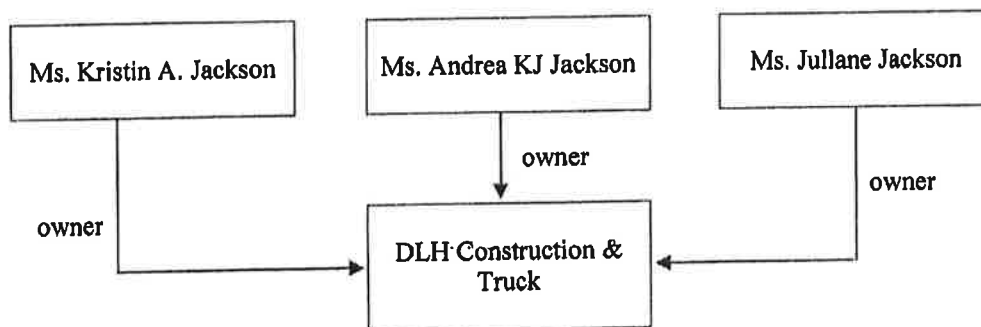
Per Ms. Jackson, all other subcontractors and suppliers were hired directly by Edward E. Gillen, Co.

The flow chart of subContractors can be demonstrated as follows:



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

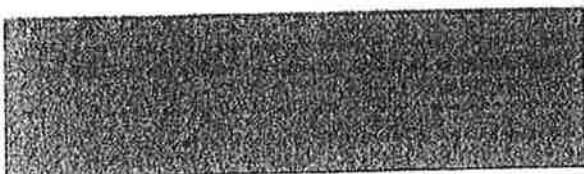
Please note, DLH is owned by the three Jackson sisters. The ownership can be demonstrated as follows:



SDC requested information on the ownership percentages of DLH by the three Jackson siblings. We were told "this is not relevant to your investigation and is not covered under the indemnification agreement" and Ms. Jackson and Gillen refused to provide the requested information.

SDC also requested a flowchart of all other entities (in addition to DLH) affiliated with Gillen. We were again told, "such information is not relevant and not covered under the indemnification or surety agreement. DLH is not owned by, nor affiliated with Gillen."

SDC defers examining the relationships among companies to your expertise.



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
 Re: Edward E. Gillen, Co.
 Claim No. 638-0058888
 February 21, 2013

A timeline of events is as follows:

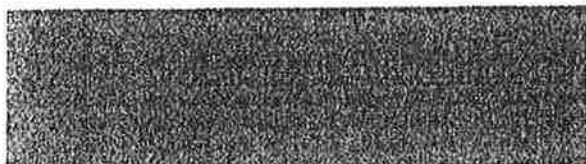
2/2/09 Gillen and DLH Agreements of Indemnity	9/15/09 Date of Joint Venture Agreement	4/23/10 Contract signed between Gillen and ISP	4/28/10 Assignment of purchase and payment obligation issued to ISP and DLH by Gillen concerning the 4/23/10 contract	10/26/11 Advance payment agreement signed; from this date on vendors are paid per instruction of Paschen not Gillen	11/11/11 Forbearance Agreement between Gillen and BMO Harris Bank	1/5/12 Notice of Breach & Default issued by Paschen Gillen Skipper Marine Joint Venture to Gillen and Notice of Default Breach, Termination	1/6/12 Lawsuit filed by Paschen Gillen Skipper Marine Joint Venture against Gillen, Co.	1/9/12 Signed Default Notice Concerning Forbearance Agreement; Complaint filed by Gillen and DLH against Specialty Granules	4/12/12 Lawsuit filed by Gillen against F.H. Paschen	4/16/12 Lawsuit filed by ISP Minerals against Paschen Gillen Skipper Marine Joint Venture	8/22/12 Amended Forbearance Agreement between Gillen and BMO Harris Bank
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FINDINGS

Analysis of Edward E. Gillen, Co.'s Net Worth

Per your request, SDC reviewed the Net Worth Retention Agreement to determine whether Gillen allowed the Tangible Net Worth to be less than \$7,500,000.00 from February 2, 2009 to present, including whether there was \$7,500,000.00 net worth as of February 2, 2009. According to the bond addendum, tangible net worth is defined as:

“TANGIBLE NET WORTH means, as of any applicable date of determination and as to the Contractor, the excess of (i) the net book value of all events (other than all items of indebtedness, obligation or liability due from affiliates, including stockholders, and intangible assets) of Contractor after all appropriate deductions (including, without limitation, reserves for doubtful receivables, deferred tax assets, obsolescence, depreciation, and amortization), all as determined in accordance with GAAP, over (ii) all debt of Contractor.”



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
 Re: Edward E. Gillen, Co.
 Claim No. 638-0058888
 February 21, 2013

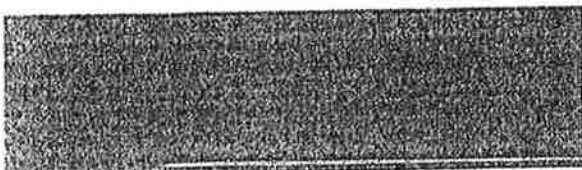
Per SDC's analysis, SDC calculated Tangible Net Worth as:

Cash
Tangible Assets
<u>(Plant, Land, Inventory & Equipment)</u>
Total Tangible Assets
Less: Liabilities
<u>(Current & Long-Term)</u>
<u>Tangible Net Worth</u>

Please note, SDC took a conservative approach and included cash, even though cash is not always considered tangible as to having physical substance.

Based on SDC's review of Gillen's U.S. Income Tax Returns for an S. Corporation (1120S) for the periods of 2009 through 2011 (tax year ends 12/31), Gillen's financial statements for the periods 2005 through 2008 (Gillen's reported on a calendar year basis), a spreadsheet prepared by Zurich North America (found in the underwriting file) and Gillen's audited financial statements for 2009 and 2010 prepared by The VanderBloemen Group, SDC calculated and compared Gillen's Tangible Net Worth as follows (Schedule 1):

Description	Per Tax Return			Reference
	2009	2010	2011	
Total Tangible Assets	\$9,656,981.00	\$11,214,517.00	\$10,708,782.00	Schedule 2
Less: Liabilities	5,943,140.00	20,456,576.00	30,509,772.00	Schedule 2
Tangible Net Worth	<u>\$3,713,841.00</u>	<u>(\$9,242,059.00)</u>	<u>(\$19,800,990.00)</u>	



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

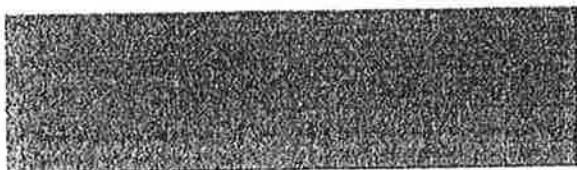
SDC reviewed the U.S. Federal Tax Returns for Gillen provided for 2009 through 2011 and the audited financial statement information provided for 2005 through 2010. The 2005 through 2009 information was detailed in a Zurich North America underwriting memorandum. The 2009 and 2010 audited financial statements were provided by Mr. VanderBloemen. SDC confirmed the 2009 information in the Zurich North America memorandum was equivalent (i.e., no material difference) to that contained in the audited financial statement from Mr. VanderBloemen.

Please note, SDC requested Gillen provide the audited financial statements for, at minimum, 2009 through 2011. We were told the audited financial statement for 2011 was not prepared. SDC received audited financial statements for 2009 and 2010. Therefore, SDC is unable to confirm the Tangible Net Worth amount for 2011 based on the audited financial statement.

SDC reviewed the documentation in the Zurich North America memorandum for 2005 through 2008 and calculated the Tangible Net Worth of Gillen.

Description	Per Audited Financial Statements					
	2005	2006	2007	2008	2009	2010
Total Tangible Assets	\$8,085,142.00	\$9,583,665.00	\$8,506,409.00	\$9,722,268.00	\$9,656,981.00	\$11,214,523.00
Less: Liabilities	17,131,359.00	17,141,705.00	12,852,304.00	14,496,581.00	8,048,248.00	20,758,451.00
Tangible Net Worth	<u>(\$9,046,217.00)</u>	<u>(\$7,558,040.00)</u>	<u>(\$4,345,895.00)</u>	<u>(\$4,774,313.00)</u>	<u>\$1,608,733.00</u>	<u>(\$9,543,928.00)</u>

SDC defers to your expertise the issue of the audited financial statement for 2011 being not prepared or prepared, but not provided, for SDC's and Zurich North America's review. SDC also defers to your expertise Gillen's explanation as to why the audited financial statement for 2011 was not prepared.



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

We understand there was a write-up in the underwriting file on April 16, 2009 detailing the audited financial statements for 2005 through 2009. SDC defers to your expertise any and all issues in the underwriting files and information.

Determining Whether Mr. Gary A. Jackson, Ms. Jullane J. Jackson or Affiliated Entities

Received Funds

The next step in our review was to determine whether Mr. Gary A. Jackson or Ms. Jullane J. Jackson, or any entities affiliated with Mr. Jackson and Ms. Jackson, received funds from Gillen to reduce the Tangible Net Worth of Gillen. On Schedule 6, SDC detailed disbursements from Gillen's general bank account in the period of 2010 through 2011. Please note, SDC focused on the period of 2010 through 2011 due to the significant change in Tangible Net Worth from 2010 and 2011 (Schedule 1).

Based on our review, SDC found the following disbursements in 2010 and 2011 from the general account:

<u>Disbursed To</u>	<u>Amount</u>
Attorney Jullane Jackson	\$141,910.05
DLH Construction & Truck	10,037,175.47
Gary Jackson/Dividend	<u>547,501.78</u>
Total	<u>\$10,726,587.30</u>

SDC questioned Mr. VanderBloemen as to the substantial number of disbursements to DLH. We were told DLH was a subcontractor of Gillen and Gillen's subcontractors were paid through DLH. Per Ms. Jullane Jackson, DLH is owned by Ms. Jullane Jackson, Ms. Andrea Jackson and Ms. Kristin Jackson.



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

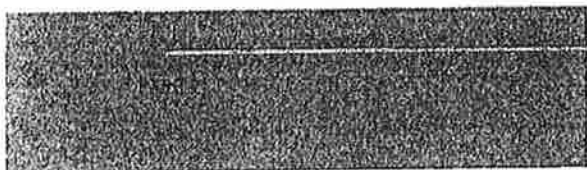
On Schedule 4, SDC detailed the flow of monies from Gillen to DLH to the vendors/subcontractors as follows (Schedule 7):

Per Actual Checks (See Schedule 8)		Per Gillen Accounts Payable Check Report		DLH Payments to Subcontractors Per Custom Transaction Detail Report	
Period	Amount	Period	Amount	Period	Amount
2010	\$4,062,652.22	2010	\$4,514,002.27	2010	\$4,394,619.31
2011	5,974,523.25	2011	10,873,695.93	2011	10,393,206.52
Total	\$10,037,175.47		\$15,387,698.20		\$14,787,825.83

Please note, the difference in amount between actual checks of \$10,037,175.47 and the amount, per Gillen's Accounts Payable Check Report, of \$15,387,698.20 is due to some actual check images not provided.

Based on Schedule 4, in the period of 2010 through 2011, Gillen distributed \$15,387,698.20 to DLH. In the same period, DLH supposedly paid \$14,787,825.83 to the subcontractors. Without DLH's cancelled checks, SDC cannot confirm the payments and payees by DLH were actually made to subcontractors.

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Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
 Re: Edward E. Gillen, Co.
 Claim No. 638-0058888
 February 21, 2013

SUMMARY

Schedule 1 provides a summary as follows:

Description	Per Tax Return		
	2009	2010	2011
Total Tangible Assets	\$9,656,981.00	\$11,214,517.00	\$10,708,782.00
Less: Liabilities	5,943,140.00	20,456,576.00	30,509,772.00
Tangible Net Worth	<u>\$3,713,841.00</u>	<u>(\$9,242,059.00)</u>	<u>(\$19,800,990.00)</u>

Description	Per Audited Financial Statements					
	2005	2006	2007	2008	2009	2010
Total Tangible Assets	\$8,085,142.00	\$9,583,665.00	\$8,506,409.00	\$9,722,268.00	\$9,656,981.00	\$11,214,523.00
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SDC defers all policy (bond) issues to your expertise.

Please note, SDC requested, and was not provided with, the following documentation and information:

- 1) All purchase orders and invoices issued by subcontractors to Gillen and to DLH for 2009.
 We were told:

"This information is not necessary nor relevant for DLH and will not be provided. This information is unduly burdensome for Gillen. We will make the boxes of documents available to you, at your request, with advance notice. There are approximately ten large banker boxes for this information and it is stored offsite."



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Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

- 2) All purchase orders and invoices issued by DLH to Gillen for 2009. We were told:

"There are none for 2009."

- 3) Please provide information on ownership percentage of DLH. We were told:

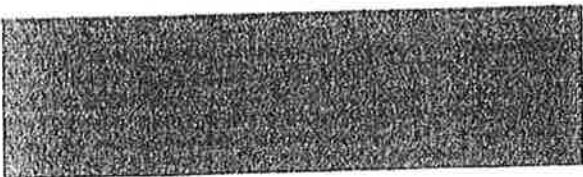
"This is not relevant to your investigation and is not covered under the indemnification agreement."

- 4) Please provide entire tax returns for DLH for the period of 2009 through present. We were told:

"This is not relevant to your investigation and is not covered under the surety nor indemnification agreement."

- 5) Please provide audited financial statements for DLH for the period of 2009 through present. We were told:

"This is not relevant to your investigation and is not covered under the indemnification agreement. However, please note that DLH does not have audited financial statements in any tax year."



Global Investigation & Forensic Accounting Services

Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

- 6) Please provide copies of general ledgers and trial balances for Gillen for the period of 2009 through present. We were told:

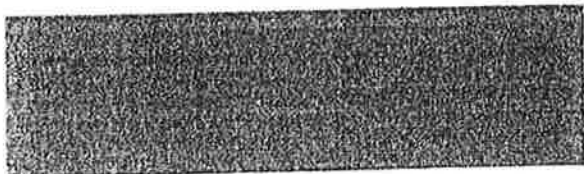
"This information is available for viewing at the office of the company's accountant upon request with reasonable advance notice."

- 7) Please provide contact information or the opportunity to speak with Mr. Ronald Carter, Gillen's controller. We were told:

"Ron Carter, Gillen's prior controller, is retired and is no longer employed by Gillen. This request is not required under the indemnification and surety agreement. If you want to pursue this, please provide a list of questions that you would address to Mr. Carter, and I will ascertain what his hourly rates would be for such consultation and whether he would be agreeable."

- 8) Please provide bank statements, along with copies of cancelled checks (front and back) for all of DLH's bank accounts. We were told:

"This is not relevant. DLH has no bonds with your company. You have no right to obtain financial or other information from DLH. However, the following information is attached."



Global Investigation & Forensic Accounting Services

Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

- 9) Please provide check register history for all of DLH's bank accounts for the period of 2009 through present. We were told:

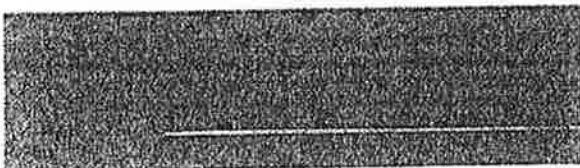
"This is not at all relevant for either company, and especially for DLH. Tax filings for 2009 show that the company's tangible net worth was above \$7.5 million at the end of the 2009 year and therefore the 2009 information is not relevant. However, we have attached a copy of the below stated documents."

- 10) Please provide a flowchart of any and all other entities (in addition to DLH) affiliated with Gillen. Please provide the name of the owners and their interest percentage. We were told:

"Such information is not relevant and not covered under the indemnification or surety agreement. DLH is not owned by nor affiliated with Gillen."

- 11) Please provide a list of Gillen's other projects with Paschen and Skipper. We were told:

"There are currently no other projects with Skipper Marine. If you are seeking past information, note that Gillen has had many projects over the years with Paschen. Please be specific as to time periods."



Mr. Cornelius F. Riordan and Mr. Gregory W. Kilburn
Re: Edward E. Gillen, Co.
Claim No. 638-0058888
February 21, 2013

SDC received the following in response to requests Nos. 10 and 11:

- Gillen's Accounts Payable Check Report for June 2010 to December 2010 and 2011
- DLH's Accounts Payable Report for 2010 and 2011
- DLH's Accounts Receivable Report for 2010 and 2011
- DLH's summary of receipts and payments for 2010 and 2011
- Gillen's Accounts Payable Check Report for 2009
- Sales and transaction list by vendor report for 2009

SDC has not shared its findings with Gillen. However, we will gladly do so upon your request.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on the truth and fairness of the financial information provided for our review. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Upon receipt and review of this report, please contact Marta Drost or DM Studler, of our firm, to discuss how you wish to proceed.

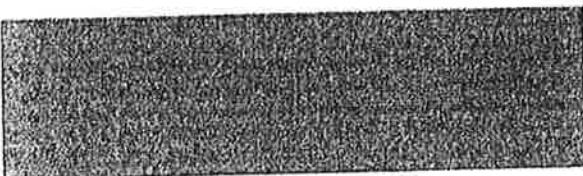
Sincerely,

SDC CPAs, LLC

SDC CPAs, LLC

Enclosures

328



ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 1

**COMPARISON OF CALCULATED TANGIBLE NET WORTH
PER FEDERAL TAX RETURN AND AUDITED FINANCIAL STATEMENTS**

Description	Per Tax Return			Reference
	2009	2010	2011	
Total Tangible Assets	\$9,656,981.00	\$11,214,517.00	\$10,708,782.00	Schedule 2
Less: Liabilities	5,943,140.00	20,456,576.00	30,509,772.00	Schedule 2
Tangible Net Worth	<u>\$3,713,841.00</u>	<u>(\$9,242,059.00)</u>	<u>(\$19,800,990.00)</u>	

Description	Per Audited Financial Statements						Reference
	2005	2006	2007	2008	2009	2010	
Total Tangible Assets	\$8,085,142.00	\$9,583,665.00	\$8,506,409.00	\$9,722,268.00	\$9,656,981.00	\$11,214,523.00	Schedule 4
Less: Liabilities	17,131,359.00	17,141,705.00	12,852,304.00	14,496,581.00	8,048,248.00	20,758,451.00	Schedule 4
Tangible Net Worth	<u>(\$9,046,217.00)</u>	<u>(\$7,558,040.00)</u>	<u>(\$4,345,895.00)</u>	<u>(\$4,774,313.00)</u>	<u>\$1,608,733.00</u>	<u>(\$9,543,928.00)</u>	

ZURICH NORTH AMERICA
Edward E. Gillen, Company
Wisconsin
Claim No.: 638-0058888

2

Schedule 2

DETAIL OF TANGIBLE AND INTANGIBLE PER FEDERAL TAX RETURN

Ref. No.	Description	2009 - Per Schedule 3			2010 - Per Schedule 3			2011 - Per Schedule 3		
		Tangible Net Worth As Deferred in Policy	Intangible	Total	Tangible Net Worth As Deferred in Policy	Intangible	Total	Tangible Net Worth As Deferred in Policy	Intangible	Total
	Assets									
1	Cash	\$86,802.00		\$86,802.00	\$60,200.00		\$60,200.00	\$961,318.00		\$961,318.00
2a	Trade notes and accounts receivable		\$7,232,674.00	7,232,674.00		\$18,207,625.00	18,207,625.00		\$8,855,590.00	8,855,590.00
2b	Less allowance for bad debt		(50,000.00)	(50,000.00)		(50,000.00)	(50,000.00)			
3	Inventories	2,306,424.00		2,306,424.00	2,417,507.00		2,417,507.00	1,830,000.00		1,830,000.00
4	U.S. government obligations									
5	Tax-exempt securities									
6	Other Current Assets									
	Note Receivable - Current Portion					9,168.00	9,168.00			
	Other Current Assets		166,530.00	166,530.00		170,091.00	170,091.00		234,717.00	234,717.00
	Prepaid Loan Fees		3,019.00	3,019.00		4,467.00	4,467.00		4,467.00	4,467.00
	Prepaid Insurance		74,192.00	74,192.00						
	Under billings		1,686,097.00	1,686,097.00		290,815.00	290,815.00		5,026,857.00	5,026,857.00
7	Loans to shareholders									
8	Mortgage and real estate loans									
9	Other investment									
10a	Buildings and other depreciable assets	24,025,784.00		24,025,784.00	27,093,706.00		27,093,706.00	27,250,637.00		27,250,637.00
10b	Less accumulated depreciation	(16,781,062.00)		(16,781,062.00)	(18,375,928.00)		(18,375,928.00)	(19,352,206.00)		(19,352,206.00)
11a	Depletable assets									
11b	Less accumulated depletion									
12	Land (net of any amortization)	19,033.00		19,033.00	19,033.00		19,033.00	19,033.00		19,033.00
13a	Intangible assets (amortizable only)									
13b	Less accumulated amortization									
14	Other assets									
	Capital Construction Fund		5,770.00	5,770.00		5,608.00	5,608.00		5,431.00	5,431.00
	Note Receivable - Long Term Portion					84,116.00	84,116.00			
15	Total assets	\$9,656,961.00	\$9,118,282.00	\$18,775,253.00	\$11,214,517.00	\$18,721,890.00	\$29,936,407.00	\$10,708,782.00	\$14,127,062.00	\$24,835,844.00
	Liabilities									
16	Accounts payable	\$1,489,036.00		\$1,489,036.00	\$3,169,926.00		\$3,169,926.00	\$4,730,989.00		\$4,730,989.00
17	Mortgages, notes, bonds payable in less than 1 year	2,521,068.00		2,521,068.00	6,868,976.00		6,868,976.00	7,639,697.00		7,639,697.00
18	Other current liabilities									
	Accrued Interest				20,924.00		20,924.00	28,575.00		28,575.00
	Accrued Payroll	481,181.00		481,181.00	612,557.00		612,557.00	596,418.00		596,418.00
	Accrued Professional Fees	71,350.00		71,350.00	86,450.00		86,450.00	244,715.00		244,715.00
	Accrued S Corp Distributions	37,600.00		37,600.00	224,506.00		224,506.00			
	Joint Venture							5,019,171.00		5,019,171.00
	Other Accruals	371,333.00		371,333.00	327,834.00		327,834.00	1,476,829.00		1,476,829.00
	Overbillings	971,572.00		971,572.00	1,053,465.00		1,053,465.00	605,791.00		605,791.00
20	Mortgages, notes, bonds payable in 1 year or more				8,091,936.00		8,091,936.00	10,167,587.00		10,167,587.00
21	Other liabilities									
	Total liabilities	\$5,943,140.00	\$0.00	\$5,943,140.00	\$20,456,576.00	\$0.00	\$20,456,576.00	\$30,509,772.00	\$0.00	\$30,509,772.00
	Shareholders' Equity									
19	Loans from shareholders		\$2,105,112.00	\$2,105,112.00		\$301,875.00	\$301,875.00		\$470,659.00	\$470,659.00
22	Capital stock		35,928.00	35,928.00		35,928.00	35,928.00		35,928.00	35,928.00
23	Additional paid-in capital									
24	Retained earnings									
	Balance at beginning of year		13,898,419.00	13,898,419.00		13,691,083.00	13,691,083.00		12,142,028.00	12,142,028.00
	Net income per books		625,398.00	625,398.00		(1,073,926.00)	(1,073,926.00)		(15,307,049.00)	(15,307,049.00)
	Distributions		(832,734.00)	(832,734.00)		(475,129.00)	(475,129.00)		(240,000.00)	(240,000.00)
	Increase in appropriated retained earnings								224,506.00	224,506.00
25	Adjustments to shareholders' equity									
26	Less cost of treasury stock		(3,000,000.00)	(3,000,000.00)		(3,000,000.00)	(3,000,000.00)		(3,000,000.00)	(3,000,000.00)
27	Total Shareholders' Equity	\$0.00	\$12,832,123.00	\$12,832,123.00	\$0.00	\$9,479,831.00	\$9,479,831.00	\$0.00	(\$5,673,928.00)	(\$5,673,928.00)

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 3

DETAIL OF PROVIDED FEDERAL TAX RETURN

Ref. No.	Description	2009 Amount	2010 Amount	2011 Amount
	Assets			
1	Cash	\$86,802.00	\$60,200.00	\$961,318.00
2a	Trade notes and accounts receivable	7,232,674.00	18,207,625.00	8,855,590.00
2b	Less allowance for bad debt	(50,000.00)	(50,000.00)	0.00
3	Inventories	2,306,424.00	2,417,507.00	1,830,000.00
4	U.S. government obligations			
5	Tax-exempt securities			
6	Other Current Assets			
	Note Receivable - Current Portion		9,168.00	0.00
	Other Current Assets	166,530.00	170,091.00	234,717.00
	Prepaid Loan Fees	3,019.00	4,467.00	4,467.00
	Prepaid Insurance	74,192.00		
	Under billings	1,686,097.00	290,815.00	5,026,857.00
	Subtotal	<u>1,929,838.00</u>	<u>474,541.00</u>	<u>5,266,041.00</u>
7	Loans to shareholders			
8	Mortgage and real estate loans			
9	Other investment			
10a	Buildings and other depreciable assets	24,025,784.00	27,093,705.00	27,250,637.00
10b	Less accumulated depreciation	(16,781,062.00)	(18,375,928.00)	(19,352,206.00)
11a	Depletable assets			
11b	Less accumulated depletion			
12	Land (net of any amortization)	19,033.00	19,033.00	19,033.00
13a	Intangible assets (amortizable only)			
13b	Less accumulated amortization			
14	Other assets			
	Capital Construction Fund	5,770.00	5,608.00	5,431.00
	Note Receivable - Long Term Portion	0.00	84,116.00	0.00
	Subtotal	<u>5,770.00</u>	<u>89,724.00</u>	<u>5,431.00</u>
15	Total assets	<u>\$18,775,263.00</u>	<u>\$29,936,407.00</u>	<u>\$24,835,844.00</u>
	Liabilities and Shareholders' Equity			
16	Accounts payable	\$1,489,036.00	\$3,169,926.00	\$4,730,989.00
17	Mortgages, notes, bonds payable in less than 1 year	2,521,068.00	6,868,976.00	7,639,697.00
18	Other current liabilities			
	Accrued Interest	0.00	20,924.00	28,575.00
	Accrued Payroll	481,181.00	612,557.00	596,418.00
	Accrued Professional Fees	71,350.00	86,450.00	244,715.00
	Accrued S Corp Distributions	37,600.00	224,508.00	0.00
	Joint Venture		0.00	5,019,171.00
	Other Accruals	371,333.00	327,834.00	1,476,829.00
	Overbillings	971,572.00	1,053,465.00	605,791.00
	Subtotal	<u>1,933,036.00</u>	<u>2,325,738.00</u>	<u>7,971,499.00</u>
19	Loans from shareholders	2,105,112.00	301,875.00	470,659.00
20	Mortgages, notes, bonds payable in 1 year or more		8,091,936.00	10,167,587.00
21	Other liabilities			
22	Capital stock	35,928.00	35,928.00	35,928.00
23	Additional paid-in capital			
24	Retained earnings			

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 3

DETAIL OF PROVIDED FEDERAL TAX RETURN

Ref. No.	Description	2009	2010	2011
		Amount	Amount	Amount
	Balance at beginning of year	13,898,419.00	13,691,083.00	12,142,028.00
	Net income per books	625,398.00	(1,073,926.00)	(15,307,049.00)
	Distributions	(832,734.00)	(475,129.00)	(240,000.00)
	Increase in appropriated retained earnings			224,508.00
		<u>13,691,083.00</u>	<u>12,142,028.00</u>	<u>(3,180,515.00)</u>
25	Adjustments to shareholders' equity			
26	Less cost of treasury stock	<u>(3,000,000.00)</u>	<u>(3,000,000.00)</u>	<u>(3,000,000.00)</u>
27	Total liabilities and shareholders' equity	<u>\$18,775,263.00</u>	<u>\$29,936,407.00</u>	<u>\$24,835,844.00</u>

DETAIL OF TANGIBLE AND INTANGIBLE PER AUDITED FINANCIAL STATEMENTS

For Zurich		2008 - Per Schedule 6		2008 - Per Schedule 6		2008 - Per Schedule 6		2009 - Per Schedule 6		2009 - Per Schedule 6		2009 - Per Schedule 6		2009 - Per Schedule 6	
Per Schedule 6		Tangible Net Worth As Deferred in Policy		Tangible Net Worth As Deferred in Policy		Tangible Net Worth As Deferred in Policy		Tangible Net Worth As Deferred in Policy		Tangible Net Worth As Deferred in Policy		Tangible Net Worth As Deferred in Policy		Tangible Net Worth As Deferred in Policy	
Intangible	Total	Intangible	Total	Intangible	Total	Intangible	Total	Intangible	Total	Intangible	Total	Intangible	Total	Intangible	Total
\$10,209,857.00	\$94,523.00	\$149,078.00	\$149,078.00	\$13,169,015.00	\$86,802.00	\$7,182,874.00	\$86,802.00	\$7,182,874.00	\$86,802.00	\$7,182,874.00	\$86,802.00	\$7,182,874.00	\$86,802.00	\$7,182,874.00	\$86,802.00
2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00	2,687,409.00
113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00	113,164.00
	6,641,949.00	7,046,826.00	7,046,826.00	7,046,826.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00	7,263,735.00
5,978.00	5,978.00		442,460.00	442,460.00		181,118.00	181,118.00								
\$13,016,408.00	\$21,522,815.00	\$8,727,268.00	\$15,706,664.00	\$25,430,932.00	\$8,656,961.00	\$8,118,262.00	\$18,775,263.00	\$8,649,841.00	\$8,118,262.00	\$18,775,263.00	\$8,649,841.00	\$8,118,262.00	\$18,775,263.00	\$8,649,841.00	\$8,118,262.00
	\$3,081,630.00	\$4,203,761.00	\$4,203,761.00	\$4,203,761.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00	\$2,521,068.00
	1,589,623.00	1,479,341.00	1,479,341.00	1,479,341.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00	1,489,036.00
	638,703.00	1,019,724.00	1,019,724.00	1,019,724.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00	971,572.00
	390,360.00	481,200.00	481,200.00	481,200.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00	37,800.00
	1,613,570.00	1,777,159.00	1,777,159.00	1,777,159.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00	923,860.00
	5,377,428.00	5,535,296.00	5,535,296.00	5,535,296.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00	2,105,112.00
\$0.00	\$12,882,364.00	\$14,489,561.00	\$0.00	\$14,489,561.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00	\$8,048,248.00
	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00
	11,634,583.00	11,634,583.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00	13,898,423.00
	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)
\$8,670,511.00	\$8,670,511.00	\$0.00	\$10,394,351.00	\$10,394,351.00	\$0.00	\$10,727,015.00	\$10,727,015.00	\$0.00	\$10,727,015.00	\$10,727,015.00	\$0.00	\$10,727,015.00	\$10,727,015.00	\$0.00	\$10,727,015.00

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 5

DETAIL OF GILLEN'S FINANCIAL STATEMENT PREPARED BY ZURICH

Description	2005	2006	2007	2008	2009
Current Assets					
Cash	\$287,768.00	\$152,127.00	\$94,523.00	\$149,078.00	\$86,802.00
Accounts Receivable	9,179,778.00	7,190,608.00	4,054,800.00	6,620,539.00	2,830,476.00
Retainage	2,811,963.00	4,718,538.00	4,412,122.00	4,944,405.00	2,513,984.00
C&E>Billings from Work in Progress	1,971,792.00	2,407,005.00	2,687,409.00	2,039,008.00	1,886,097.00
C&E>Billings from Completed Contracts	450,863.00				
AR>180 days		479,000.00	1,031,935.00	983,164.00	1,095,894.00
AR>90 but collected<180 days		464,961.00	711,000.00	620,907.00	742,340.00
Inventory	1,082,411.00	1,985,281.00	1,769,940.00	2,524,562.00	2,306,424.00
Prepaid Assets	378,191.00	138,095.00	113,164.00	58,191.00	88,393.00
Total Current Assets	<u>16,162,766.00</u>	<u>17,535,615.00</u>	<u>14,874,893.00</u>	<u>17,939,854.00</u>	<u>11,350,390.00</u>
Equipment And Property					
Plant and Equipment Net	6,714,963.00				
Equipment Cost		19,419,122.00	19,748,572.00	20,573,337.00	22,339,058.00
Total Depreciation		(13,672,620.00)	(14,881,713.00)	(15,311,941.00)	(16,781,063.00)
Land & Land Improvements		158,612.00	158,612.00	158,612.00	158,612.00
Office Equipment		405,831.00	410,626.00	422,771.00	341,299.00
Buildings & Improvements		966,018.00	1,026,555.00	1,026,555.00	1,026,555.00
Dock		179,294.00	179,294.00	179,294.00	179,294.00
Total Equipment And Property	<u>6,714,963.00</u>	<u>7,446,257.00</u>	<u>6,641,946.00</u>	<u>7,048,628.00</u>	<u>7,263,755.00</u>
Other Assets					
Other Assets	448,955.00				
WIP Equipment & Shop Improvements		49,989.00	2,907.00	34,855.00	155,348.00
Capital Construction Fund		2,792.00	3,069.00	407,595.00	6,770.00
Total Other Assets	<u>448,955.00</u>	<u>52,781.00</u>	<u>5,976.00</u>	<u>442,450.00</u>	<u>161,118.00</u>
Total Assets	<u>\$23,326,684.00</u>	<u>\$25,034,653.00</u>	<u>\$21,522,815.00</u>	<u>\$25,430,932.00</u>	<u>\$18,775,263.00</u>
Current Liabilities					
Bank Line of Credit	\$1,192,514.00	\$2,215,841.00	\$2,240,454.00	\$3,487,414.00	\$505,563.00
Equipment Loans	1,066,473.00	809,255.00	821,176.00	716,347.00	2,015,505.00
Accounts Payable	4,766,186.00	3,491,447.00	1,599,623.00	1,479,341.00	1,489,036.00
Billings>C&E From Work In Progress	1,999,652.00	1,120,806.00	639,703.00	1,019,724.00	971,572.00
Accruals	3,124,765.00	2,448,443.00	1,813,570.00	1,777,159.00	923,860.00
Accrued Shareholders Dist. For Taxes		882,150.00	360,350.00	481,200.00	37,600.00
Total Current Liabilities	<u>12,149,590.00</u>	<u>10,967,942.00</u>	<u>7,474,876.00</u>	<u>8,961,185.00</u>	<u>5,943,136.00</u>
Equipment Loans	<u>4,981,769.00</u>	<u>6,173,763.00</u>	<u>5,377,428.00</u>	<u>5,535,396.00</u>	<u>2,105,112.00</u>
Total Deferred Liabilities	<u>4,981,769.00</u>	<u>6,173,763.00</u>	<u>5,377,428.00</u>	<u>5,535,396.00</u>	<u>2,105,112.00</u>
Total Liabilities	<u>\$17,131,359.00</u>	<u>\$17,141,705.00</u>	<u>\$12,852,304.00</u>	<u>\$14,496,581.00</u>	<u>\$8,048,248.00</u>
Stockholders' Equity					
Common Stock	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00	\$35,928.00
Treasury Stock	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)	(3,000,000.00)
Retained Earnings	9,159,397.00	10,857,020.00	11,634,583.00	13,898,423.00	13,691,087.00
Total Equity	<u>\$6,195,325.00</u>	<u>\$7,892,948.00</u>	<u>\$8,670,511.00</u>	<u>\$10,934,351.00</u>	<u>\$10,727,015.00</u>

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 6

**DETAIL OF GILLEN'S AUDITED FINANCIAL STATEMENT
PREPARED BY VANDERBLOEMEN (GILLEN'S CPA)**

Description	2009	2010
Current Assets		
Cash	\$86,802.00	\$80,206.00
Accounts Receivable	7,182,674.00	18,157,625.00
Cost and Estimated Earnings in Excess of Billings on Contracts in Progress	1,686,097.00	1,435,558.00
Inventory	2,306,424.00	2,417,507.00
Prepaid Expenses	88,393.00	4,467.00
Current Portion of Notes Receivable		9,168.00
Total Current Assets	<u>11,350,390.00</u>	<u>22,084,531.00</u>
Equipment And Property		
Machinery and Equipment	22,339,058.00	25,349,540.00
Land and Land Improvements	158,612.00	158,612.00
Dock	179,294.00	179,294.00
Buildings and Improvements	1,026,555.00	1,026,555.00
Office Equipment	341,299.00	398,737.00
Less Accumulated Depreciation	<u>(16,781,063.00)</u>	<u>(18,375,928.00)</u>
Total Equipment and Property	<u>7,263,755.00</u>	<u>8,736,810.00</u>
Other Assets		
Note Receivable		84,116.00
Construction in Progress for Equipment and Shop Improvements	155,348.00	170,091.00
Capital Construction Fund	5,770.00	5,608.00
Total Other Assets	<u>161,118.00</u>	<u>259,815.00</u>
Total Assets	<u>\$18,775,263.00</u>	<u>\$31,081,156.00</u>
Current Liabilities		
Revolving Lines of Credit	\$505,563.00	\$5,815,068.00
Accrued Payroll, Payroll Taxes, Employee Benefits and Amount Withheld from Employees	481,181.00	612,557.00
Accounts Payable	1,489,036.00	3,169,926.00
Billings in Excess of Cost and Estimated Earnings on Contracts in Progress	971,572.00	1,053,465.00
Accrued Shareholders Distribution For Taxes	37,600.00	224,508.00
Other Accrued Expenses	442,679.00	435,208.00
Current Portion of Long-Term Debt	<u>2,015,505.00</u>	<u>1,053,908.00</u>
Total Current Liabilities	<u>5,943,136.00</u>	<u>12,364,640.00</u>
Long- Term Debt	2,105,112.00	8,091,936.00
Subordinated Debt		301,875.00
Total Debt	<u>2,105,112.00</u>	<u>8,393,811.00</u>

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 6

**DETAIL OF GILLEN'S AUDITED FINANCIAL STATEMENT
PREPARED BY VANDERBLOEMEN (GILLEN'S CPA)**

Description	2009	2010
Total Liabilities	\$8,048,248.00	\$20,758,451.00
Stockholders' Equity		
Voting Common Stock	\$33,800.00	\$33,800.00
Not-Voting Common Stock	2,128.00	2,128.00
Retained Earnings	13,691,087.00	13,286,777.00
Less Treasury Stock	(3,000,000.00)	(3,000,000.00)
Total Equity	\$10,727,015.00	\$10,322,705.00

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 7

DLH DISBURSEMENTS SUMMARY

Per Actual Checks (See Schedule 8)		Per Gillen Accts Payable Check Report		DLH Payments to Subcontractors Per Custom Transaction Detail Report	
Period	Amount	Period	Amount	Period	Amount
2010	\$4,062,652.22	2010	\$4,514,002.27	2010	\$4,394,619.31
2011	5,974,523.25	2011	10,873,695.93	2011	10,393,206.52
Total	\$10,037,175.47		\$15,387,698.20		\$14,787,825.83

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 8

**DETAIL OF DISBURSEMENTS TO DLH FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
1/1/2010	74544	DLH	\$267,297.12
6/10/2010	72363	DLH	101,049.18
6/21/2010	72407	DLH	35,764.26
6/30/2010	72522	DLH	54,102.05
7/13/2010	72830	DLH	43,230.26
7/30/2010	73023	DLH	7,968.08
8/2/2010	73032	DLH	178,505.42
8/10/2010	73174	DLH	81,036.91
8/19/2010	73373	DLH	249,227.46
8/31/2010	73531	DLH	343,668.54
9/8/2010	73728	DLH	107,536.07
9/20/2010	73930	DLH	399,155.43
9/21/2010	74050	DLH	347,106.58
9/30/2010	74086	DLH	508,651.07
10/11/2010	74246	DLH	129,393.48
10/21/2010	74511	DLH	109,033.92
11/10/2010	74686	DLH	231,491.99
11/22/2010	74890	DLH	44,697.87
11/22/2010	74868	DLH	311,341.69
11/24/2010	74978	DLH	85,134.54
11/30/2010	75014	DLH	18,729.47
11/30/2010	74998	DLH	99,205.43
12/10/2010	75177	DLH	9,900.78
12/10/2010	75227	DLH	180,041.57
12/20/2010	75366	DLH	99,581.59
12/30/2010	75505	DLH	19,801.46
Subtotal			4,062,652.22
1/3/2011	75525	DLH	148,319.97
1/10/2011	75640	DLH	154,033.40
1/20/2011	75823	DLH	80,492.93
1/31/2011	75945	DLH	20,990.13
1/31/2011	75966	DLH	247,336.10
2/10/2011	76124	DLH	21,271.03
2/10/2011	76080	DLH	202,917.08
2/14/2011	76208	DLH	19,950.15
2/21/2011	76241	DLH	174,831.03
2/28/2011	76360	DLH	70,331.44
3/21/2011	76678	DLH	259,585.57
3/31/2011	76783	DLH	65,604.49
4/11/2011	76996	DLH	5,287.61
4/11/2011	76943	DLH	60,392.60
5/2/2011	77250	DLH	7,330.85
5/10/2011	77386	DLH	186,738.85

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 8

**DETAIL OF DISBURSEMENTS TO DLH FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
5/20/2011	77615	DLH	10,354.24
6/1/2011	78202	DLH	51,499.62
6/10/2011	77930	DLH	90,061.41
6/10/2011	78539	DLH	17,368.75
6/10/2011	78540	DLH	30,415.50
6/10/2011	78537	DLH	17,062.58
6/10/2011	78538	DLH	16,779.50
6/20/2011	78548	DLH	14,145.10
6/20/2011	78547	DLH	168,898.84
6/20/2011	78546	DLH	7,224.79
6/20/2011	78545	DLH	4,022.71
6/20/2011	78544	DLH	4,244.82
6/20/2011	78095	DLH	34,691.16
6/20/2011	78549	DLH	31,512.50
6/20/2011	78550	DLH	29,820.50
6/20/2011	78541	DLH	9,048.75
6/20/2011	78542	DLH	4,445.00
6/21/2011	78185	DLH	52,419.25
6/21/2011	78186	DLH	171,091.48
6/21/2011	78187	DLH	162,024.49
6/30/2011	78557	DLH	14,561.57
6/30/2011	78558	DLH	20,122.37
6/30/2011	78559	DLH	44,304.03
6/30/2011	78249	DLH	4,327.25
6/30/2011	78556	DLH	1,923.03
6/30/2011	78553	DLH	7,578.75
6/30/2011	78554	DLH	9,712.50
6/30/2011	78555	DLH	8,465.00
7/11/2011	78527	DLH	43,950.95
7/11/2011	78519	DLH	63,956.36
7/14/2011	78522	DLH	176,312.95
7/15/2011	78570	DLH	134,027.84
7/15/2011	78569	DLH	6,052.50
7/15/2011	78581	DLH	43,910.15
7/15/2011	78567	DLH	25,707.54
7/15/2011	78585	DLH	23,562.50
7/15/2011	78586	DLH	5,393.75
7/15/2011	78587	DLH	5,090.48
7/15/2011	78588	DLH	3,683.73
7/15/2011	78589	DLH	3,578.42
7/15/2011	78580	DLH	16,021.53
7/15/2011	78579	DLH	58,031.50
7/15/2011	78584	DLH	18,518.75

917 A10

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 8

**DETAIL OF DISBURSEMENTS TO DLH FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
7/15/2011	78578	DLH	31,525.00
7/15/2011	78577	DLH	8,180.00
7/15/2011	78576	DLH	10,238.75
7/15/2011	78583	DLH	59,055.63
7/15/2011	78571	DLH	12,525.00
7/15/2011	78568	DLH	29,800.00
7/15/2011	78575	DLH	10,812.00
7/15/2011	78574	DLH	5,507.50
7/15/2011	78572	DLH	32,493.75
7/15/2011	78573	DLH	7,700.00
7/15/2011	78592	DLH	3,488.93
7/15/2011	78590	DLH	4,295.30
7/15/2011	78582	DLH	1,952.90
7/15/2011	78591	DLH	3,153.68
7/20/2011	72862	DLH	50,630.16
7/28/2011	78733	DLH	44,673.45
7/28/2011	78735	DLH	15,987.50
7/28/2011	78736	DLH	10,972.50
7/28/2011	78737	DLH	10,233.75
7/28/2011	78738	DLH	9,108.75
7/28/2011	78839	DLH	4,215.00
7/28/2011	78740	DLH	7,932.50
7/28/2011	78734	DLH	127,034.95
8/1/2011	78765	DLH	71,145.44
8/1/2011	78766	DLH	23,652.13
8/1/2011	78759	DLH	23,439.94
8/1/2011	78758	DLH	17,707.35
8/1/2011	78757	DLH	10,574.70
8/1/2011	78754	DLH	51,229.24
8/1/2011	78762	DLH	7,621.25
8/1/2011	78764	DLH	12,699.93
8/1/2011	78761	DLH	111,459.02
8/1/2011	78760	DLH	8,416.25
8/1/2011	78763	DLH	6,230.00
8/1/2011	78755	DLH	44,195.75
8/1/2011	78767	DLH	49,852.16
8/10/2011	78543	DLH	4,316.43
8/10/2011	78969	DLH	55,301.58
8/10/2011	78915	DLH	10,715.25
8/10/2011	78918	DLH	23,061.30
8/10/2011	78923	DLH	4,549.50
8/10/2011	78922	DLH	4,584.73
8/10/2011	78921	DLH	4,825.20

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 8

**DETAIL OF DISBURSEMENTS TO DLH FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
8/10/2011	78920	DLH	3,138.70
8/10/2011	78919	DLH	4,549.00
8/10/2011	78916	DLH	22,879.38
8/10/2011	78917	DLH	19,799.68
8/10/2011	78972	DLH	40,669.84
8/10/2011	78973	DLH	9,582.50
8/10/2011	78974	DLH	6,696.25
8/10/2011	78970	DLH	1,247.30
8/10/2011	78975	DLH	4,991.25
8/10/2011	78976	DLH	8,257.50
8/10/2011	78977	DLH	15,275.00
8/10/2011	78978	DLH	67,272.86
8/10/2011	78982	DLH	61,409.89
8/10/2011	78981	DLH	44,245.90
8/10/2011	78756	DLH	44,816.25
8/10/2011	78980	DLH	43,935.65
8/22/2011	79161	DLH	49,583.08
8/22/2011	79159	DLH	10,867.02
8/22/2011	79158	DLH	5,145.00
8/22/2011	79157	DLH	20,989.24
8/22/2011	79156	DLH	22,757.05
8/22/2011	79155	DLH	45,393.40
8/31/2011	79314	DLH	41,636.40
8/31/2011	79329	DLH	18,421.04
8/31/2011	79334	DLH	4,532.41
8/31/2011	79329	DLH	18,421.04
8/31/2011	79333	DLH	4,563.22
8/31/2011	79335	DLH	4,737.68
9/12/2011	79528	DLH	4,652.16
9/12/2011	79521	DLH	49,332.33
9/12/2011	79527	DLH	38,072.35
9/12/2011	79520	DLH	43,447.75
9/12/2011	79516	DLH	41,782.60
9/13/2011	79651	DLH	9,111.25
9/20/2011	79702	DLH	3,447.15
9/20/2011	79703	DLH	11,483.58
9/20/2011	79704	DLH	23,076.68
9/20/2011	79713	DLH	9,543.81
9/20/2011	79697	DLH	13,546.60
9/20/2011	79692	DLH	22,508.69
9/30/2011	79878	DLH	44,905.50
9/30/2011	79876	DLH	34,118.56
9/30/2011	79884	DLH	47,427.06

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 8

**DETAIL OF DISBURSEMENTS TO DLH FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
9/30/2011	79887	DLH	45,813.91
9/30/2011	79892	DLH	3,276.34
9/30/2011	79893	DLH	4,446.89
10/10/2011	80037	DLH	41,171.05
10/20/2011	74409	DLH	398,113.64
11/13/2011	80302	DLH	1,000.00
Subtotal			5,974,523.25
Total			\$10,037,175.47

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 9

**DETAIL OF DISBURSEMENTS FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
4/30/2010	71636	Attorney Jullane Jackson	\$24,405.00
8/2/2010	73038	Attorney Jullane Jackson	8,085.00
8/31/2010	73535	Attorney Jullane Jackson	8,625.00
11/22/2010	74874	Attorney Jullane Jackson	5,415.00
2/22/2011	76339	Attorney Jullane Jackson	28,088.40
10/10/2011	80053	Attorney Jullane Jackson	27,596.65
2/8/2012	80925	Attorney Jullane Jackson	25,440.00
2/16/2012	91044	Attorney Jullane Jackson	14,255.00
Subtotal			<u>141,910.05</u>
1/1/2010	74544	DLH	267,297.12
6/10/2010	72363	DLH	101,049.18
6/21/2010	72407	DLH	35,764.26
6/30/2010	72522	DLH	54,102.05
7/13/2010	72830	DLH	43,230.26
7/30/2010	73023	DLH	7,968.08
8/2/2010	73032	DLH	178,505.42
8/10/2010	73174	DLH	81,036.91
8/19/2010	73373	DLH	249,227.46
8/31/2010	73531	DLH	343,668.54
9/8/2010	73728	DLH	107,536.07
9/20/2010	73930	DLH	399,155.43
9/21/2010	74050	DLH	347,106.58
9/30/2010	74086	DLH	508,651.07
10/11/2010	74246	DLH	129,393.48
10/21/2010	74511	DLH	109,033.92
11/10/2010	74686	DLH	231,491.99
11/22/2010	74890	DLH	44,697.87
11/22/2010	74868	DLH	311,341.69
11/24/2010	74978	DLH	85,134.54
11/30/2010	75014	DLH	18,729.47
11/30/2010	74998	DLH	99,205.43
12/10/2010	75177	DLH	9,900.78
12/10/2010	75227	DLH	180,041.57
12/20/2010	75366	DLH	99,581.59
12/30/2010	75505	DLH	19,801.46
1/3/2011	75525	DLH	148,319.97
1/10/2011	75640	DLH	154,033.40
1/20/2011	75823	DLH	80,492.93
1/31/2011	75945	DLH	20,990.13
1/31/2011	75966	DLH	247,336.10
2/10/2011	76124	DLH	21,271.03
2/10/2011	76080	DLH	202,917.08
2/14/2011	76208	DLH	19,950.15

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 9

**DETAIL OF DISBURSEMENTS FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
2/21/2011	76241	DLH	174,831.03
2/28/2011	76360	DLH	70,331.44
3/21/2011	76678	DLH	259,585.57
3/31/2011	76783	DLH	65,604.49
4/11/2011	76996	DLH	5,287.61
4/11/2011	76943	DLH	60,392.60
5/2/2011	77250	DLH	7,330.85
5/10/2011	77386	DLH	186,738.85
5/20/2011	77615	DLH	10,354.24
6/1/2011	78202	DLH	51,499.62
6/10/2011	77930	DLH	90,061.41
6/10/2011	78539	DLH	17,368.75
6/10/2011	78540	DLH	30,415.50
6/10/2011	78537	DLH	17,062.58
6/10/2011	78538	DLH	16,779.50
6/20/2011	78548	DLH	14,145.10
6/20/2011	78547	DLH	168,898.84
6/20/2011	78095	DLH	34,691.16
6/20/2011	78549	DLH	31,512.50
6/20/2011	78550	DLH	29,820.50
6/20/2011	78541	DLH	9,048.75
6/20/2011	78542	DLH	4,445.00
6/21/2011	78185	DLH	52,419.25
6/21/2011	78186	DLH	171,091.48
6/21/2011	78187	DLH	162,024.49
6/30/2011	78557	DLH	14,561.57
6/30/2011	78558	DLH	20,122.37
6/30/2011	78559	DLH	44,304.03
6/30/2011	78546	DLH	7,224.79
6/30/2011	78544	DLH	4,244.82
6/30/2011	78545	DLH	4,022.71
6/30/2011	78543	DLH	4,316.43
6/30/2011	78249	DLH	4,327.25
6/30/2011	78556	DLH	1,923.03
6/30/2011	78553	DLH	7,578.75
6/30/2011	78554	DLH	9,712.50
6/30/2011	78555	DLH	8,465.00
7/11/2011	78527	DLH	43,950.95
7/11/2011	78519	DLH	63,956.36
7/14/2011	78522	DLH	176,312.95
7/15/2011	78581	DLH	43,910.15
7/15/2011	78567	DLH	25,707.54
7/15/2011	78585	DLH	23,562.50

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 9

**DETAIL OF DISBURSEMENTS FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
7/15/2011	78587	DLH	5,090.48
7/15/2011	78588	DLH	3,683.73
7/15/2011	78589	DLH	3,578.42
7/15/2011	78580	DLH	16,021.53
7/15/2011	78579	DLH	58,031.50
7/15/2011	78584	DLH	18,518.75
7/15/2011	78578	DLH	31,525.00
7/15/2011	78577	DLH	8,180.00
7/15/2011	78576	DLH	10,238.75
7/15/2011	78583	DLH	59,055.63
7/15/2011	78571	DLH	12,525.00
7/15/2011	78568	DLH	29,800.00
7/15/2011	78575	DLH	10,812.00
7/15/2011	78574	DLH	5,507.50
7/15/2011	78572	DLH	32,493.75
7/15/2011	78573	DLH	7,700.00
7/15/2011	78592	DLH	3,488.93
7/15/2011	78590	DLH	4,295.30
7/15/2011	78582	DLH	1,952.90
7/15/2011	78591	DLH	3,153.68
7/15/2011	78586	DLH	5,393.75
7/15/2011	78569	DLH	6,052.50
7/15/2011	78570	DLH	134,027.84
7/20/2011	72862	DLH	50,630.16
7/28/2011	78733	DLH	44,673.45
7/28/2011	78735	DLH	15,987.50
7/28/2011	78736	DLH	10,972.50
7/28/2011	78737	DLH	10,233.75
7/28/2011	78738	DLH	9,108.75
7/28/2011	78839	DLH	4,215.00
7/28/2011	78740	DLH	7,932.50
7/28/2011	78734	DLH	127,034.95
8/1/2011	78765	DLH	71,145.44
8/1/2011	78766	DLH	23,652.13
8/1/2011	78759	DLH	23,439.94
8/1/2011	78758	DLH	17,707.35
8/1/2011	78757	DLH	10,574.70
8/1/2011	78754	DLH	51,229.24
8/1/2011	78762	DLH	7,621.25
8/1/2011	78764	DLH	12,699.93
8/1/2011	78761	DLH	111,459.02
8/1/2011	78760	DLH	8,416.25
8/1/2011	78763	DLH	6,230.00

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 9

**DETAIL OF DISBURSEMENTS FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
8/1/2011	78755	DLH	44,195.75
8/1/2011	78767	DLH	49,852.16
8/10/2011	78978	DLH	67,272.86
8/10/2011	78969	DLH	55,301.58
8/10/2011	78915	DLH	10,715.25
8/10/2011	78918	DLH	23,061.30
8/10/2011	78923	DLH	4,549.50
8/10/2011	78922	DLH	4,584.73
8/10/2011	78921	DLH	4,825.20
8/10/2011	78920	DLH	3,138.70
8/10/2011	78919	DLH	4,549.00
8/10/2011	78916	DLH	22,879.38
8/10/2011	78917	DLH	19,799.68
8/10/2011	78972	DLH	40,669.84
8/10/2011	78973	DLH	9,582.50
8/10/2011	78974	DLH	6,696.25
8/10/2011	78970	DLH	1,247.30
8/10/2011	78975	DLH	4,991.25
8/10/2011	78976	DLH	8,257.50
8/10/2011	78977	DLH	15,275.00
8/10/2011	78982	DLH	61,409.89
8/10/2011	78981	DLH	44,245.90
8/10/2011	78980	DLH	43,935.65
8/18/2011	78756	DLH	44,816.25
8/22/2011	79161	DLH	49,583.08
8/22/2011	79159	DLH	10,867.02
8/22/2011	79158	DLH	5,145.00
8/22/2011	79157	DLH	20,989.24
8/22/2011	79156	DLH	22,757.05
8/22/2011	79155	DLH	45,393.40
8/31/2011	79314	DLH	41,636.40
8/31/2011	79329	DLH	18,421.04
8/31/2011	79334	DLH	4,532.41
8/31/2011	79329	DLH	18,421.04
8/31/2011	79333	DLH	4,563.22
8/31/2011	79335	DLH	4,737.68
9/12/2011	79528	DLH	4,652.16
9/12/2011	79521	DLH	49,332.33
9/12/2011	79527	DLH	38,072.35
9/12/2011	79520	DLH	43,447.75
9/12/2011	79516	DLH	41,782.60
9/13/2011	79651	DLH	9,111.25
9/20/2011	79702	DLH	3,447.15

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 9

**DETAIL OF DISBURSEMENTS FROM
GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
9/20/2011	79703	DLH	11,483.58
9/20/2011	79704	DLH	23,076.68
9/20/2011	79713	DLH	9,543.81
9/20/2011	79697	DLH	13,546.60
9/20/2011	79692	DLH	22,508.69
9/30/2011	79878	DLH	44,905.50
9/30/2011	79876	DLH	34,118.56
9/30/2011	79884	DLH	47,427.06
9/30/2011	79887	DLH	45,813.91
9/30/2011	79892	DLH	3,276.34
9/30/2011	79893	DLH	4,446.89
10/10/2011	80037	DLH	41,171.05
10/20/2011	74409	DLH	398,113.64
11/3/2011	80302	DLH	1,000.00
Subtotal			<u>10,037,175.47</u>
2/11/2010	70766	Gary Jackson/Dividend	10,000.00
2/17/2010	70785	Gary Jackson/Dividend	101,140.00
2/25/2010	70868	Gary Jackson/Dividend	9,515.00
3/11/2010	71096	Gary Jackson/Dividend	9,515.00
3/31/2010	71328	Gary Jackson/Dividend	9,515.00
4/14/2010	71485	Gary Jackson/Dividend	9,515.00
4/29/2010	71621	Gary Jackson/Dividend	9,515.00
5/13/2010	71909	Gary Jackson/Dividend	9,515.00
5/27/2010	72063	Gary Jackson/Dividend	9,515.00
6/15/2010	72371	Gary Jackson/Dividend	9,515.00
6/30/2010	72635	Gary Jackson/Dividend	9,515.00
7/15/2010	72837	Gary Jackson	7,300.07
7/15/2010	72836	Gary Jackson/Dividend	9,515.00
7/29/2010	73015	Gary Jackson/Dividend	9,515.00
8/12/2010	73339	Gary Jackson/Dividend	9,515.00
9/2/2010	73696	Gary Jackson/Dividend	9,515.00
9/15/2010	73900	Gary Jackson/Dividend	9,515.00
9/30/2010	74071	Gary Jackson/Dividend	9,515.00
10/14/2010	74382	Gary Jackson/Dividend	9,515.00
10/28/2010	74526	Gary Jackson/Dividend	9,515.00
11/11/2010	74832	Gary Jackson/Dividend	9,515.00
11/30/2010	75141	Gary Jackson/Dividend	9,515.00
12/8/2010	75160	Gary Jackson	15,783.83
12/14/2010	75340	Gary Jackson/Dividend	9,515.00
12/30/2010	75520	Gary Jackson/Dividend	9,515.00
1/1/2011	76454	Gary Jackson/Dividend	9,515.00
1/13/2011	75788	Gary Jackson/Dividend	9,515.00

ZURICH NORTH AMERICA
Edward E Gillen, Company
Wisconsin
Claim No.: 638-0058888

Schedule 9

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GILLEN'S GENERAL BANK ACCOUNT**

<u>Date</u>	<u>Check Number</u>	<u>Payee</u>	<u>Amount</u>
1/27/2011	75927	Gary Jackson/Dividend	9,515.00
2/15/2011	76211	Gary Jackson/Dividend	9,515.00
3/30/2011	76772	Gary Jackson/Dividend	9,515.00
4/29/2011	77238	Gary Jackson/Dividend	9,515.00
5/12/2011	77551	Gary Jackson/Dividend	9,515.00
5/31/2011	77707	Gary Jackson/Dividend	9,515.00
6/15/2011	78049	Gary Jackson	9,515.00
6/30/2011	78208	Gary Jackson/Dividend	9,515.00
7/14/2011	78529	Gary Jackson/Dividend	9,515.00
7/28/2011	78732	Gary Jackson	9,515.00
8/11/2011	79100	Gary Jackson/Dividend	9,515.00
8/31/2011	79399	Gary Jackson/Dividend	9,515.00
9/29/2011	79865	Gary Jackson/Dividend	9,515.00
10/13/2011	80218	Gary Jackson/Dividend	9,515.00
10/27/2011	80274	Gary Jackson/Dividend	9,515.00
11/15/2011	80439	Gary Jackson/Dividend	9,515.00
11/17/2011	80469	Gary Jackson	13,647.88
11/30/2011	80539	Gary Jackson/Dividend	9,515.00
12/15/2011	80744	Gary Jackson/Dividend	9,515.00
12/29/2011	80832	Gary Jackson/Dividend	9,515.00
Subtotal			<u>547,501.78</u>
Total			<u><u>\$10,726,587.30</u></u>

DETAIL OF TANGIBLE AND INTANGIBLE FOR AUDITED FINANCIAL STATEMENTS

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